

[18th August 1925]

Order—Mis. No. 1893, L. & M., dated 1st June 1925.

Recorded.

2. The Government expect the members and presidents of all local boards to work harmoniously for the good of the administration.

3. The President, Taluk Board, Tiruturaipundi, has not placed the statements and papers called for by the Board in its resolution No. 9, dated 29th April 1924. His explanation that the printing of the papers 'must necessarily take time' cannot be accepted as sufficient justification for the unconscionable delay of about one year. The Government cannot too strongly condemn the remissness of the President in this regard. The statements and papers called for by the Board should be placed before it without further delay.

(By order of the Government, Ministry of Local Self-Government)

C. B. COTTERELL,
Acting Secretary to Government.

To the President, District Board, Tanjore.

.. President, Taluk Board, Tiruturaipundi (through the President, District Board, Tanjore).



APPENDIX IV.

[Vide item 1X (1) Communications to the Council on page 68 supra.]

G.O. No. 299, Development, dated 26th February 1925.

READ—the following papers :—

I

Letter from Dr. B. SUNDARA RAJ, M.A., PH. D., Director of Fisheries, to the Secretary to Government, Development Department (through the Accountant-General), dated Madras, the 14th January 1925, Ref. No. 2152-P/24-3.

[Cannery Accounts—Audit report.]

I have the honour to forward herewith a copy of letter, dated 15th December 1924, received from Messrs. Fraser & Ross, Chartered Accountants, Commercial Accountants and Auditors to the Government of Madras, together with the Balance Sheet, Production, Trading and Profit and Loss Accounts for the quarter ending 30th September 1924. The loss of Rs. 2,067-14-4 is due to poor sales during the quarter.

[Sir A. P. Patro]

[18th August 1925]

may raise the rate and may collect or mulct a fee from the boys of a particular locality. It may be that either other schools charge lower. That is a matter of competition. Or no facilities are probably available in that locality. If there is no other school near by to which the poor parents could send their boys or girls, those teacher managers raise the fees and may say that the fee would be four annas instead of two annas. It is not therefore a legitimate charge but is a fee that is wrung out of the poor parents who for want of proper facilities in that locality have no other option but to yield. In the city of Madras there are instances where there are two or three localities where the fees are low because there is competition and the fees are high for the opposite reason. In such cases, with regard to judging what the actual fee income is the fee that has been collected in the previous year has to be taken into account. Again, there are no financial statements available and there are no regular accounts kept without which we cannot decide the compensation permissible. Knowing that there is going to be a compulsory system of education to be introduced, the teacher managers may maintain some sort of accounts. Are we to be guided by those accounts? Then there is the further difficulty; are you going to accept the compensation simply because he has been charging the ratepayer of the locality much more than he would be legitimately entitled to? In that case, may I ask wherein lies the equity of the demand by any school which has been charging more than the standard rate? The standard rate fixed by the Government is being observed in the other institutions. There are 23 municipalities which have adopted compulsory system of education and in all those cases you have got the standard rates. Such being the case, why should the teacher managers in the limits of the Corporation claim a special privilege just because in certain localities you have not got necessary educational facilities? Are we to give them a reward for an inequitable act? Therefore in the matter of giving compensation, these are the practical difficulties which face us. The Corporation has submitted its budget with regard to the very matter and I quite sympathize with its difficulties that it has to pay more than what has been calculated already. But it should be realized that the difficulty of the Government is greater. In fact the very object of the policy would be lost by recognizing this system of compensation. The better system of education that is contemplated would be frustrated if you want to fritter away the resources available on purposes that are not essential. Therefore I regret very much that it is not possible according to the present principles and rules framed to extend the concession which the Corporation has asked for. I may point out that my hon. Friend has raised the question when the matter is still under the consideration of the Government and has not yet been decided on. I do not know what decision would be arrived at ultimately in the case of those who have been extorting or mulcting money by charging more than standard rates. The matter is still under consideration."

* The hon. the PRESIDENT :—" I presume the motion for reduction is not pressed."

* Mr. SAMI VENKATACHALAM CHETTI :—" I intend to press the motion, Sir. May I have an opportunity to reply, Sir ?"

* The hon. the PRESIDENT :—" If the hon. Member wishes to ask a question, he may do so. But it does not seem right to let him make a reply at this stage."

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Balance sheet as at 30th September 1924.

CAPITAL AND LIABILITIES.			PROPERTY AND ASSETS.		
RS.	A.	P.	RS.	A.	P.
Capital—			Fixed capital expenditure—		
Government of Madras—			Buildings—		
Balance as per balance sheet			As per last balance sheet ..		
as at 31st March 1924.			Loss—Depreciation to date..		
1,02,814	14	5	18,597	0	0
Loss—Loss as per balance sheet as at 31st March 1924.			Loss—Depreciation to date..		
2,371	8	5	1,763	0	0
Remittances during the previous year adjusted in the cannery accounts during the year.			Plant and machinery—		
163	11	0	As per last balance sheet ..		
Balance of Permanent advance returned.			Loss—Depreciation to date.		
231	13	9	23,350	9	0
			2,997	5	0
			Office furniture—		
			As per last balance sheet ..		
			Loss—Depreciation to date.		
			1,445	9	8
			138	8	2
			1,309	1	6
			38,495	5	6
			960	0	0
			12,865	14	5
			54,821	4	3
			1,098	7	5
			279	15	0
			1,378	5	5
			961	1	10
			165	4	5
			167	2	3
			47	14	0
			1,332	6	6

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Loss—Loss as per balance sheet as at 31st					

18th August 1925]

Reserve for bad and doubtful debts.	..	279 15 0			
Liabilities—					
For purchases ..	..	568 4 0		1,897 15 11	
For expenses ..	..	195 15 3		2,067 14 4	
For customers' credit ..	..	12 4 0			3,965 14 3
balances.					
		776 7 3			
Total ..		1,13,320 3 4		Total ..	1,13,320 3 4

Profit and Loss Account—
 Loss for the quarter ending 30th June 1924.
 Loss for the quarter ending 30th September 1924.

(2)
 Production account for the quarter ending 30th September 1924.

To Opening stock—	Rs. A. P.	Rs. A. P.	By Sundry sales ..	Rs. A. P.	Rs. A. P.
Raw materials ..	12,432 5 8		By Value of Canned Fish produced.	291 6 6	
Empty cans ..	1,166 0 0		By Closing stock—	3,707 12 2	
Guano ..	165 0 0		Raw materials ..	10,844 4 5	
Fish oil ..	10 0 0		Empty cans ..	1,105 0 0	
Prawn shells ..	6 0 0		Guano ..	4 4 0	
Pit manure ..	10 0 0		Prawn shells ..	6 0 0	
			Fish oil ..	5 0 0	
			Solder sticks ..	86 4 0	12,050 12 6
To purchases—					
Fish for canning ..	618 5 1				
Raw materials including condiments.	288 2 1	916 7 2			
To Manufacturing Wages ..	939 8 6				
To salaries—					
Mechanic ..	106 3 0				
Canning over-seer ..	112 16 0				
Store clerk—half pay ..	55 14 6				
Superintendent—one-third ..	100 0 0				
To repairs ..	..	376 0 6			
To Depreciation on tools ..	..	4 1 3			
		25 8 0			
Total ..		18,049 15 1	Total ..		16,049 15 1

[18th August 1925]

(3)
Trading account for the quarter ending 30th September 1924.

Trading account for the quarter ending 30th Sept 1906			
	Rs.	A.	P.
To Opening stock— At Chaliyam and Madras	54,267	13	4
Packing materials	333	4	0
To Canned Fish as per production account.	..		
To selling expenses— Packing materials	27	9	0
Railway freight	106	1	0
Petty odole	54	8	10
Postage and telegrams	813	3	0
Advertisement charges	425	8	3
Salaries	325	5	6
Commission and discount	69	10	1
Travelling expense	57	11	0
	1,879	9	8
Total	60,188	7	2
	Rs.	A.	P.
By sales	4,752	10	6
Less—Returns inwards	27	4	0
By closing stock— At Madras and Chaliyam	54,821	4	3
Packing materials	315	2	0
By balance transferred to profit and loss account.	..		
Total	60,188	7	2

(4)
Profit and loss account for the quarter ending 30th September 1924.

Profit and loss account for the year 1907			Profit and loss account for the year 1907		
	Rs.	A. P.		Rs.	A. P.
To balance transferred from trading account.	..	326 10 6	By miscellaneous receipts	..	183 7 2
To establishment	..	239 8 0	By net loss carried to balance sheet.	..	2,067 14 4
" Printing and Stationery	..	67 8 8			
" Miscellaneous expenses	..	4 6 5			
" Law charges	..	10 0 0			
" Share of direction expenses	..	105 0 0			
" Interest on capital	..	581 10 0			
" Audit fee	..	200 0 0			
" Contribution for leave and pension.	..	237 4 0			
		1,475 5 1			
To depreciation on—					
Buildings	..	139 8 0			
Plant and machinery	..	291 14 0			
Furniture	..	18 0 0			
		449 6 0			
Total ..		2,251 5 6	Total ..		2,251 5 6

18th August 1925]

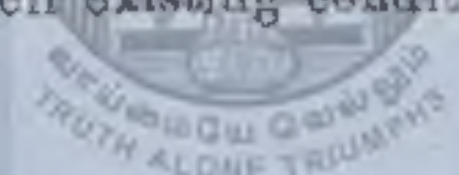
II

*Endorsement of the Accountant-General, No. H.A. Comml. 8-525,
dated 22nd January 1925.*

Forwarded.

2. The amount actually to be debited for the quarter on account of Audit fee is Rs. 224-2-9 as against Rs. 200 shown in the Profit and Loss Account. The difference may be adjusted in the Profit and Loss Account of the next quarter after taking into account the sum of Rs. 15-6-0 reserved in excess in the account of the previous quarter and referred to in paragraph 2 (e) of this office H.A. Comml. No. 8-438, dated 7th November 1924. In the Government accounts, a sum of Rs. 408-12-9, being the actual charges for audit in the first two quarters, will be transferred from the personal deposit balance of the Cannery to the credit of "Recoveries of indirect charges from Government commercial undertakings". A similar adjustment will also be made as regards contribution for leave and pension in respect of such of the employees as hold permanent pensionable posts under Government, and the correct figures advised to the Auditors and to the Director of Fisheries.

3. With reference to the instructions in item II of G.O. No. 1941, Development, dated 13th November 1924, regarding the fixation of the capital of a going concern as at the date of starting with a personal ledger account, the Director of Fisheries may be requested to report whether any of the assets shown in the balance sheet at 31st March 1924 (paragraph 4 of G.O. No. 2041, Development, dated 28th November 1924) require to be revalued with reference to their existing condition or usefulness.



J. F. MITCHELL,
Accountant-General.

To the Secretary to Government, Development Department.

Order—No. 299, Development, dated 26th February 1925.

Recorded.

2. The attention of Messrs. Fraser & Ross is invited to paragraph 2 of the Accountant-General's endorsement. The Director of Fisheries is requested to furnish information on the point raised in paragraph 3 of the Accountant-General's endorsement.

(By order of the Government, Ministry of Development)

G. T. H. BRACKEN,
Secretary to Government.

To the Secretary, Legislative Council Office